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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Ko KIMURA et al.

Title: ATM BRIDGE DEVICE AND METHOD FOR DETECTING LOOP IN ATM BRIDGE TRANSMISSION

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Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 11, 2008, concerning the above-referenced patent application.

A Listing of the Claims begins on page 2 of this document.

Remarks/Arguments begin on page 7 of this document.